UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(D) OF THE SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported) August 22, 2025

VUZIX CORPORATION

(Exact name of registrant as specified in its charter)

Delaware

(State or Other Jurisdiction of Incorporation)

001-35955 (Commission File Number) 04-3392453

(IRS Employer Identification No.)

25 Hendrix Road, Suite A West Henrietta, New York 14586

(Address of principal executive offices)(Zip code)

(585) 359-5900

(Registrant's Telephone Number, Including Area Code)

Not Applicable

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- " Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- " Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- " Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- "Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

Title of each class:	Trading Symbol(s)	Name of each exchange on which registered:
Common Stock, par value \$0.001	VUZI	Nasdaq Capital Market

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (17 CFR §230.405) or Rule 12b-2 of the Securities Exchange Act of 1934 (17 CFR §240.12b-2).

Emerging growth company "

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Item 4.01 Changes in Registrant's Certifying Accountant.

(a) Replacement of Previous Independent Registered Public Accounting Firm

On August 22, 2025, the Audit Committee (the "Committee") of the Board of Directors (the "Board") of Vuzix Corporation (the "Company") approved the replacement (the "Replacement") of Freed Maxick P.C. ("FM") as the Company's independent registered public accounting firm, due to FM joining Withum Smith+Brown, PC ("Withum"), effective immediately.

The reports of FM on the Company's financial statements for the fiscal years ended December 31, 2023 and 2024 did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles, except for an explanatory paragraph in its report related to the Company's financial statements for the fiscal year ended December 31, 2023 regarding the substantial doubt about the Company's ability to continue as a going concern.

During the Company's fiscal years ended December 31, 2023 and 2024, and the subsequent interim period through August 22, 2025, (i) there were no "disagreements," as defined in Item 304(a)(1)(iv) of Regulation S-K, with FM on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of FM, would have caused FM to make reference to the subject matter of the disagreements in connection with its reports on the Company's consolidated financial statements for such period, and (ii) there were no "reportable events," as defined in Item 304(a)(1)(v) of Regulation S-K, except for a material weakness in the Company's internal control over financial reporting as disclosed in the Company's Annual report on Form 10-K for the fiscal year ended December 31, 2023, remediated during 2024.

The Company provided FM with a copy of the disclosures in this Current Report on Form 8-K and requested that FM furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the Company's statements herein. A copy of such letter is attached as Exhibit 16.1 to this Current Report on Form 8-K.

(b) Appointment of New Independent Registered Public Accounting Firm

In connection with the Replacement, on August 22, 2025, the Committee approved the engagement of Withum as the Company's independent registered public accounting, effective immediately.

During the fiscal years ended December 31, 2023 and 2024, and the subsequent interim period through August 22, 2025, neither the Company nor anyone acting on its behalf consulted with Withum regarding (i) the application of accounting principles to any specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements, and neither a written report nor oral advice was provided to the Company that Withum concluded was an important factor considered by the Company in reaching a decision as to any accounting, auditing, or financial reporting issue, or (ii) any matter that was either the subject of a "disagreement," as defined in Item 304(a)(1)(iv) of Regulation S-K.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

Exhibit No. 16.1

Description<u>Letter from Freed Maxick P.C.</u>

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: August 27, 2025 VUZIX CORPORATION

By: /s/ Grant Russell

Grant Russell

Chief Financial Officer



August 27, 2025

Securities and Exchange Commission 100 F Street, N.E. Washington, DC 20549-7561

Dear Sirs:

We have read Vuzix Corporation's statements included under Item 4.01 of its Form 8-K dated August 27, 2025, and are in agreement with the statements contained therein concerning our firm in response to Item 304(a) of Regulation S-K.

Sincerely,

/s/ Freed Maxick, P.C.

Freed Maxick, P.C.

